

## **Notifications**

### **Customs**

#### **Notification No. 62/2022- Customs**

**Dated 26<sup>th</sup> December 2022**

#### **The Central Government Seeks to give effect to the first tranche of tariff concessions under India Australia ECTA**

G.S.R..... (E). -In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts,

- (i) goods of the description as specified in column (3) of the TABLE I appended below and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entries in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entries in column (4) of the said TABLE
- (ii) goods of the description as specified in column (3) of the TABLE II appended below and falling under the Tariff heading or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entries in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entries in column (4) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in the corresponding entries in column (5) of the said TABLE
- (iii) goods of the description specified in column (3) of the TABLE III appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entries in column (2) of the said TABLE, in such quantity of total imports of such goods in a year, as specified in column (5) of the said TABLE, from so much of that portion of the applied rate of duty of customs leviable thereon as is specified in the corresponding entries in column (4) of the said TABLE, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entries in column (6) of the said TABLE; Explanation. -For the purposes of this condition, "applied rate of duty" means the sum of the standard rate of duty specified in

the First Schedule to the Customs Tariff Act, 1975 and Agriculture Infrastructure and Development Cess leviable under section 124 of the Finance Act, 2021 (13 of 2021) in respect of the goods specified in the said TABLE, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962)

- (iv) goods of the description specified in column (3) of the TABLE IV appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entry in column (2) of the said TABLE, in such quantity of total imports of such goods in a year, as specified in column (4) of the said TABLE, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (5) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (6) of the said TABLE (hereinafter referred to as the 'In-quota AIDC rate'), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (7) of the said TABLE

when imported into Republic of India from Australia.

Provided that the exemption shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Australia, in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 and rules as may be notified in this regard by the Central Government by publication in the official Gazette.

2. This notification shall come into force with effect from the 29<sup>th</sup> day of December, 2022

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<https://taxinformation.cbic.gov.in/view-pdf/1009583/ENG/Notifications>